

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE**

SONY ELECTRONICS INC., SONY
COMPUTER ENTERTAINMENT
AMERICA INC., SONY PICTURES
ENTERTAINMENT INC., SONY
CONNECT INC., SONY ONLINE
ENTERTAINMENT INC., SONY
CORPORATION OF AMERICA, SONY
BMG MUSIC ENTERTAINMENT INC.,
AND SONY ERICSSON MOBILE
COMMUNICATIONS (USA) INC.,

Plaintiffs,

v.

ORION IP, LLC,

Defendant.

Civil Action No. 05-255-GMS

**DECLARATION OF ELIZABETH A. GARDNER IN SUPPORT OF
PLAINTIFF'S RESPONSE IN OPPOSITION TO DEFENDANT'S
MOTION TO DISMISS, STAY OR TRANSFER THIS ACTION TO THE
EASTERN DISTRICT OF TEXAS**

I, Elizabeth A. Gardner, declare as follows:

1. I am a partner with the law firm of Kenyon & Kenyon, counsel for Plaintiffs. I am a member of the New York State Bar, and I am admitted to this Court based on a Pro Hac Vice motion. I submit this Declaration in support of Plaintiff's response in opposition to Defendant's motion to dismiss, stay or transfer this action to the Eastern District of Texas.

2. According to the Texas Secretary of State, Orion IP, LLC's managing member is Plutus IP Holdings, LLC having a listed address of 74-485 Highway 111, Suite 103, Indian Wells, CA 92110.

3. According to the Delaware Secretary of State, Plutus IP Holdings, LLC is a Delaware corporation.

4. Sony Ericsson Mobile Communications (USA) Inc. is a joint venture between Sony Corporation and Ericsson AB, a Swedish Corporation.

5. I participated in telephone discussions on April 19, 2005 with Orion's counsel, Ms. Elizabeth DeReiux regarding a meeting to discussion a potential settlement of the matter between SCA and Orion pending in the Eastern District of Texas. Ms. DeReiux committed to providing information to SCA regarding the basis for Orion's infringement claims.

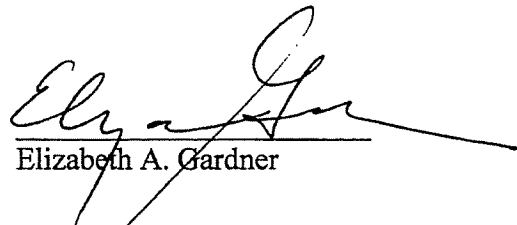
6. On April 22, 2005, I received screen shots outlining Orion's position of SCA's alleged infringement. I also received a confirmation that Orion would present these slides to SCA in an in-person meeting on April 28, 2005 at the offices of Kenyon & Kenyon in New York. I did not receive any indication that other companies were being charged with infringement or should be in attendance.

7. The meeting took place on April 28, 2005 as planned. SCA's in-house counsel, Mr. Jaime Seigel, was in attendance with settlement authority for SCA.

8. Prior to the conclusion of the April 28, 2005 meeting, a settlement counter-offer was presented to Orion by Mr. Seigel on behalf of SCA. No settlement was reached.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 19th day of July, 2005 in New York, New York.


Elizabeth A. Gardner

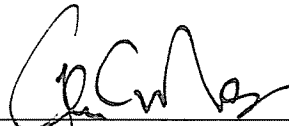
CERTIFICATE OF SERVICE

I, Glenn C. Mandalas, hereby certify that on July 19, 2005, I caused to be electronically filed a true and correct copy of the foregoing document with the Clerk of the Court using CM/ECF, which will send notification that such filing is available for viewing and downloading to the following counsel of record:

Donald E. Reid, Esquire
MORRIS, NICHOLS, ARSHT & TUNNELL
1201 N. Market Street
P.O. Box 1347
Wilmington, DE 19899-1347

I further certify that on July 19, 2005, I caused a copy of the foregoing document to be served by hand delivery on the above-listed counsel of record.

YOUNG CONAWAY STARGATT & TAYLOR, LLP



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